

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 63-18

September 30, 1963

## OVERPRINTING OF RED STRIP STAMPS

Importers, and  
others concerned:

This circular is issued to inform you of the provisions of Revenue Ruling 63-218, which will be published in Internal Revenue Bulletin No. 1963-41, of October 14, 1963. The ruling concerns the overprinting of red strip stamps by an importer of distilled spirits.

The revenue ruling holds that an importer of distilled spirits who holds a permit to do business under one or more trade names may show his real name or any one of his approved trade names on the label where the red strip stamp is overprinted with his real name. The requirement that the name on the stamps be consistent with the name of the importer shown on the label is interpreted to apply only where the trade name, instead of the real name, is shown on the stamp. This ruling is also applicable to distillers, rectifiers, and bottlers in Puerto Rico who ship distilled spirits to the United States.

Inquiries concerning this circular should refer to its number, and should be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Harold A. Serr  
Acting Director, Alcohol and Tobacco Tax Division